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I

(Acts whose publication is obligatory)

**COUNCIL REGULATION (EC) No 1335/2000
of 10 April 2000
concerning the export of certain ECSC steel products from Bulgaria to the Community for the
period 1 January to 31 December 2000 (extension of the double-checking system)**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) The Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Bulgaria, of the other part ⁽¹⁾, entered into force on 1 February 1995.
- (2) The Parties decided by Decision No 2/2000 of the EU-Bulgaria Association Council of 23 May 2000 ⁽²⁾ to extend the double-checking system introduced by Decision No 3/97 ⁽³⁾ of the Association Council for the period between 1 January and 31 December 2000.

- (3) It is consequently necessary to extend the Community implementing legislation introduced by Regulation (EC) No 86/98 ⁽⁴⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 86/98 shall continue to apply for the period between 1 January and 31 December 2000, in accordance with the provisions of Decision No 2/2000. In the title, preamble and Article 1(1) and (4) of the Regulation, references to the period 1 January to 31 December 1999 shall be replaced by references to 1 January to 31 December 2000.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

This Regulation shall apply with effect from 1 January 2000.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Luxembourg, 10 April 2000.

For the Council

The President

J. GAMA

⁽¹⁾ OJ L 358, 31.12.1994, p. 3.

⁽²⁾ See page 22 of this Official Journal.

⁽³⁾ OJ L 13, 19.1.1998, p. 85.

⁽⁴⁾ OJ L 13, 19.1.1998, p. 29 Regulation as amended by Regulation (EC) No 1002/1999 (OJ L 123, 13.5.1999, p. 18).

COUNCIL REGULATION (EC) No 1336/2000**of 19 June 2000****amending Regulation (EEC) No 2075/92 on the common organisation of the market in raw tobacco**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 37 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the Opinion of the European Parliament ⁽²⁾,

Whereas:

- (1) Article 9(3) of Regulation (EEC) No 2075/92 ⁽³⁾ assigns production quotas to producers in proportion to the average quantity delivered over the three years preceding that of the most recent harvest.
- (2) Article 9(4) of that Regulation stipulates that, before the final date for the conclusion of cultivation contracts, Member States may be authorised to transfer parts of their guarantee threshold allocations to other variety groups, in accordance with paragraph 3. The words 'in accordance with paragraph 3' were taken over from a provision that preceded the adoption of the transfer measure. The reference to paragraph 3 in paragraph 4 should therefore be deleted in view of the fact that transfers cannot occur under paragraph 3 without adversely affecting producers who, having already received production quotas in proportion to the average quantity delivered in the three years preceding the year of the most recent harvest, apply to cultivate other varieties responding to market demand. Application of

the reference to paragraph 3 would mean in effect that the quantities transferred would be assigned to the producers in proportion to the average quantities delivered by them in the three years preceding the year of the most recent harvest, without taking account of the acquired right of the producer applying for the transfer.

- (3) The measure in question should apply from the 1999 harvest,

HAS ADOPTED THIS REGULATION:

Article 1

The first subparagraph of Article 9(4) of Regulation (EEC) No 2075/92 is hereby amended as follows:

'Before the final date for the conclusion of cultivation contracts, Member States may be authorised to transfer parts of their guarantee threshold allocations to other variety groups.'

Article 2

This Regulation shall enter into force on the day of its publication in the Official Journal of the European Communities.

It shall apply from the 1999 harvest.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Luxembourg, 19 June 2000.

For the Council

The President

L. CAPOULAS SANTOS

⁽¹⁾ OJ C 108, 7.4.1998, p. 87.

⁽²⁾ Opinion delivered on 15 March 2000 (not yet published in the Official Journal).

⁽³⁾ OJ L 215, 30.7.1992, p. 70. Regulation as last amended by Regulation (EC) No 660/1999 (OJ L 83, 27.3.1999, p. 10).

COMMISSION REGULATION (EC) No 1337/2000
of 26 June 2000
establishing the standard import values for determining the entry price of certain fruit and vegetables

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 3223/94 of 21 December 1994 on detailed rules for the application of the import arrangements for fruit and vegetables ⁽¹⁾, as last amended by Regulation (EC) No 1498/98 ⁽²⁾, and in particular Article 4(1) thereof,

Whereas:

- (1) Regulation (EC) No 3223/94 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in the Annex thereto.

- (2) In compliance with the above criteria, the standard import values must be fixed at the levels set out in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 4 of Regulation (EC) No 3223/94 shall be fixed as indicated in the Annex hereto.

Article 2

This Regulation shall enter into force on 27 June 2000.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2000.

For the Commission
Franz FISCHLER
Member of the Commission

⁽¹⁾ OJ L 337, 24.12.1994, p. 66.

⁽²⁾ OJ L 198, 15.7.1998, p. 4.

ANNEX

to the Commission Regulation of 26 June 2000 establishing the standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0707 00 05	052	79,6
	628	136,6
	999	108,1
0709 90 70	052	59,5
	999	59,5
0805 30 10	388	57,8
	524	73,5
	528	61,1
	999	64,1
0808 10 20, 0808 10 50, 0808 10 90	388	80,9
	400	90,8
	508	81,9
	512	88,3
	528	87,2
	624	78,7
	804	79,6
	999	83,9
	052	233,0
	999	233,0
0809 20 95	052	288,4
	066	142,9
	068	160,0
	400	323,6
	616	199,5
	999	222,9

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 2543/1999 (OJ L 307, 2.12.1999, p. 46). Code '999' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 1338/2000**of 26 June 2000****supplementing the Annex to Regulation (EC) No 2400/96 on the entry of certain names in the Register of protected designations of origin and protected geographical indications provided for in Council Regulation (EEC) No 2081/92 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2081/92 of 14 July 1992 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs ⁽¹⁾, as last amended by Commission Regulation (EC) No 1068/97 ⁽²⁾, and in particular Article 6(3) and (4) thereof,

Whereas:

- (1) Under Article 5 of Regulation (EEC) No 2081/92, France has sent the Commission an application for the registration of a name as a geographical indication.
- (2) In accordance with Article 6(1) of that Regulation, the application has been found to meet all the requirements laid down therein and in particular to contain all the information required in accordance with Article 4 thereof.
- (3) No statements of objection have been received by the Commission under Article 7 of that Regulation in respect of the name given in the Annex to this Regulation following its publication in the *Official Journal of the European Communities* ⁽³⁾.

- (4) The name should therefore be entered in the Register of protected designations of origin and protected geographical indications and hence be protected throughout the Community as a protected geographical indication.
- (5) The Annex to this Regulation supplements the Annex to Commission Regulation (EC) No 2400/96 ⁽⁴⁾, as last amended by Regulation (EC) No 1187/2000 ⁽⁵⁾,

HAS ADOPTED THIS REGULATION:

Article 1

The name in the Annex hereto is added to the Annex to Regulation (EC) No 2400/96 and entered as a protected geographical indication (PGI) in the Register of protected designations of origin and protected geographical indications provided for in Article 6(3) of Regulation (EEC) No 2081/92.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 208, 24.7.1992, p. 1.
⁽²⁾ OJ L 156, 13.6.1997, p. 10.

⁽³⁾ OJ C 274, 28.9.1999, p. 5.
⁽⁴⁾ OJ L 327, 18.12.1996, p. 11.
⁽⁵⁾ OJ L 133, 6.6.2000, p. 19.

ANNEX

PRODUCTS LISTED IN ANNEX I TO THE EC TREATY, INTENDED FOR HUMAN CONSUMPTION**Meat and edible offal, meat preparations**

FRANCE

Canard à foie gras du Sud-Ouest (Chalosse, Gascogne, Gers, Landes, Périgord, Quercy) (PGI)

COMMISSION REGULATION (EC) No 1339/2000
of 26 June 2000
on the supply of cereals as food aid

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1292/96 of 27 June 1996 on food-aid policy and food-aid management and special operations in support of food security ⁽¹⁾, and in particular Article 24(1)(b) thereof,

Whereas:

- (1) The abovementioned Regulation lays down the list of countries and organisations eligible for Community aid and specifies the general criteria on the transport of food aid beyond the fob stage.
- (2) Following the taking of a number of decisions on the allocation of food aid, the Commission has allocated cereals to certain beneficiaries.
- (3) It is necessary to make these supplies in accordance with the rules laid down by Commission Regulation (EC) No 2519/97 of 16 December 1997 laying down general rules for the mobilisation of products to be supplied

under Council Regulation (EC) No 1292/96 as Community food aid ⁽²⁾. It is necessary to specify the time limits and conditions of supply to determine the resultant costs,

HAS ADOPTED THIS REGULATION:

Article 1

Cereals shall be mobilised in the Community, as Community food aid for supply to the recipient listed in the Annex, in accordance with Regulation (EC) No 2519/97 and under the conditions set out in the Annex.

The tenderer is deemed to have noted and accepted all the general and specific conditions applicable. Any other condition or reservation included in his tender is deemed unwritten.

Article 2

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 166, 5.7.1996, p. 1.

⁽²⁾ OJ L 346, 17.12.1997, p. 23.

ANNEX

LOT A

1. **Action No:** 101/99
2. **Beneficiary** ⁽²⁾: Ethiopia
3. **Beneficiary's representative:** Food Security Unit of the European Communities, Addis Ababa PO box 5570. Tel. (251-1) 61 09 12, fax 61 26 55
4. **Country of destination:** Ethiopia
5. **Product to be mobilised:** Common wheat
6. **Total quantity (tonnes net):** 16 500
7. **Number of lots:** 1
8. **Characteristics and quality of the product** ⁽³⁾ ⁽⁵⁾: See OJ C 114, 29.4.1991, p. 1 (II.A(1)(a))
9. **Packaging** ⁽⁷⁾ ⁽¹⁰⁾: See OJ C 267, 13.9.1996, p. 1 (1.0 A.1.c and 2.c and B.3)
10. **Labelling or marking** ⁽⁶⁾: See OJ C 114, 29.4.1991, p. 1 (II.A(3))
 - language to be used for the markings: English
 - supplementary markings: —
11. **Method of mobilisation of the product:** The Community market
12. **Specified delivery stage:** Free at destination ⁽¹¹⁾
13. **Alternative delivery stage:** Free at port of shipment — fob stowed
14. a) **Port of shipment:** —
b) **Loading address:** —
15. **Port of landing:** —
16. **Place of destination:** EFSR warehouse in Dire Dawa, Shinille, Ethiopia
Contact: Ato Sirak Hailu, tel. (251-1) 51 71 62, fax 51 83 63
 - port or warehouse of transit: Berbera
 - overland transport route: —
17. **Period or deadline of supply at the specified stage:**
 - first deadline: 8.10.2000
 - second deadline: 22.10.2000
18. **Period or deadline of supply at the alternative stage:**
 - first deadline: 31.7-13.8.2000
 - second deadline: 14-27.8.2000
19. **Deadline for the submission of tenders (at 12 noon, Brussels time):**
 - first deadline: 11.7.2000
 - second deadline: 25.7.2000
20. **Amount of tendering guarantee:** EUR 5 per tonne
21. **Address for submission of tenders and tendering guarantees** ⁽¹⁾: Bureau de l'aide alimentaire, Attn. Mr T. Vestergaard, Bâtiment Loi 130, Bureau 7/46, Rue de la Loi/Wetstraat 200, B-1049 Brussels; Telex 25670 AGREC B; fax (32-2) 296 70 03/296 70 04 (exclusively)
22. **Export refund** ⁽⁴⁾: refund applicable on 30.6.2000, fixed by Commission Regulation (EC) No 1141/2000 (OJ L 127, 27.5.2000, p. 54)

LOTS B and C

1. **Action No:** ⁽¹²⁾
2. **Beneficiary** ⁽²⁾: EuronAid, PO Box 12, 2501-CA Den Haag, Nederland tel: (31-70) 33 05 757; fax: 36 41 701; telex: 30960 EURON NL
3. **Beneficiary's representative:** to be designated by the recipient
4. **Country of destination:** Ethiopia
5. **Product to be mobilised:** common wheat
6. **Total quantity (tonnes net):** 39 959
7. **Number of lots:** ⁽¹²⁾
8. **Characteristics and quality of the product** ⁽³⁾ ⁽⁵⁾: see OJ C 114, 29.4.1991, p. 1 (II.A(1)(a))
9. **Packaging:** see OJ C 267, 13.9.1996, p. 1 (1.0 A 1.c, 2.c and B.2)
10. **Labelling or marking** ⁽⁶⁾: see OJ C 114, 29.4.1991, p. 1 (II.A(3))
 - language to be used for the markings: English
 - supplementary markings: —
11. **Method of mobilisation of the product:** the Community market
12. **Specified delivery stage:** free at port of shipment — fob stowed and trimmed ⁽⁸⁾ ⁽⁹⁾
13. **Alternative delivery stage:** —
14. a) **Port of shipment:** —
b) **Loading address:** —
15. **Port of landing:** —
16. **Place of destination:** —
 - port or warehouse of transit: —
 - overland transport route: —
17. **Period or deadline of supply at the specified stage:**
 - first deadline: B: 24.7-13.8.2000; C: 14.8.-3.9.2000
 - second deadline: B: 7-27.8.2000; C: 28.8.-17.9.2000
18. **Period or deadline of supply at the alternative stage:**
 - first deadline: —
 - second deadline: —
19. **Deadline for the submission of tenders (at 12 noon, Brussels time):**
 - first deadline: 11.7.2000
 - second deadline: 25.7.2000
20. **Amount of tendering guarantee:** EUR 5 per tonne
21. **Address for submission of tenders and tendering guarantees** ⁽¹⁾: Bureau de l'aide alimentaire, Attn Mr T. Vestergaard, Bâtiment Loi 130, Bureau 7/46, Rue de la Loi/Wetstraat 200, B-1049 Bruxelles/Brussel; telex 25670 AGREC B; fax (32-2) 296 70 03/296 70 04 (exclusively)
22. **Export refund** ⁽⁴⁾: refund applicable on 30.6.2000, fixed by Commission Regulation (EC) No 1141/2000 (OJ L 127, 27.5.2000, p. 54)

Notes:

- (¹) Supplementary information: André Debongnie (tel. (32-2) 295 14 65), Torben Vestergaard (tel. (32-2) 299 30 50).
- (²) The supplier shall contact the beneficiary or its representative as soon as possible to establish which consignment documents are required.
- (³) The supplier shall deliver to the beneficiary a certificate from an official entity certifying that for the product to be delivered the standards applicable, relative to nuclear radiation, in the Member State concerned, have not been exceeded. The radioactivity certificate must indicate the caesium-134 and -137 and iodine-131 levels.
- (⁴) Commission Regulation (EC) No 259/98 (OJ L 25, 31.1.1998, p. 39), is applicable as regards the export refund. The date referred to in Article 2 of the said Regulation is that indicated in point 22 of this Annex.
- The supplier's attention is drawn to the last subparagraph of Article 4(1) of the above Regulation.
- The photocopy of the export licence shall be sent as soon as the export declaration has been accepted (fax (32-2) 296 20 05).
- (⁵) The supplier shall supply to the beneficiary or its representative, on delivery, the following document:
— phytosanitary certificate.
- (⁶) Notwithstanding OJ C 114 of 29 April 1991, point II.A(3)(c) or II.B(3)(c) is replaced by the following: 'the words "European Community"'
- (⁷) Since the goods may be rebagged, the successful tenderer must provide 2 % of empty bags of the same quality as those containing the goods, with the marking followed by a capital 'R'.
- (⁸) The quantity and quality control will be carried out for every 2 500 tonnes.
- (⁹) The vessel chartered by the recipient (self-trimming bulk carrier) is to be loaded by the supplier free of risk and expense to the vessel at the average rate of 3 500 tonnes per weather working day of 24 hours. Should this rate not be attained, demurrage shall be paid by the supplier to the Commission at the rate stipulated in the charter party. For working time saved, despatch money shall be paid by the Commission to the successful tenderer at the rate of 50 % of the rate of demurrage stipulated. Laytime to be non-reversible.
- (¹⁰) Bagging must be carried out before shipment.
- (¹¹) In addition to the provisions of Article 14(3) of Regulation (EC) No 2519/97, vessels chartered shall not appear on any of the four most recent quarterly lists of detained vessels as published by the Paris memorandum of Understanding on Port State Control (Council Directive 95/2/EC (OJ L 157, 7.7.1995, p. 1)).

(¹²)

Lot	Partial lot	Action No	Quantity (t)
B	B1	162/99	3 666
	B2	163/99	1 240
	B3	164/99	3 676
	B4	165/99	8 669
	B5	166/99	2 700
Total			19 951
C	C1	167/99	3 664
	C2	168/99	3 456
	C3	169/99	2 844
	C4	170/99	784
	C5	171/99	9 260
Total			20 008

COMMISSION REGULATION (EC) No 1340/2000**of 26 June 2000****establishing the forecast balance for the supply of certain vegetable oils to the Canary Islands**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1601/92 of 15 June 1992 concerning specific measures for the Canary Islands with regard to certain agricultural products ⁽¹⁾, as last amended by Regulation (EC) No 1257/1999 ⁽²⁾, and in particular Article 3(4) thereof,

Whereas:

- (1) Pursuant to Article 2 of Regulation (EEC) No 1601/92, the forecast balance for the supply of certain vegetable oils to the Canary Islands for the 2000/2001 marketing year should be established.
- (2) These balances are established on the basis of the justified requirements of consumption or the processing industry, communicated by the competent national authorities.
- (3) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Oils and Fats,

Article 1

The quantities of the forecast supply balance for the Canary Islands for certain vegetable oils for the 2000/2001 marketing year which qualify for exemption from customs duties on import or which benefit from the aid for supply from the rest of the Community shall be as follows:

(tonnes)

CN code	Description	Quantity
1507 to 1516 (excluding 1509 and 1510)	Vegetable oils (excluding olive oil)	34 500 ⁽¹⁾

⁽¹⁾ 24 500 tonnes of which for the processing and/or packaging sector.

Article 2

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

It shall apply with effect from 1 July 2000.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 173, 27.6.1992, p. 13.

⁽²⁾ OJ L 160, 26.6.1999, p. 80.

COMMISSION REGULATION (EC) No 1341/2000**of 26 June 2000****amending Regulation (EEC) No 2219/92 laying down detailed rules for the application of the specific supply arrangements for Madeira relating to milk products and establishing the forecast supply balance**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1600/92 of 15 June 1992 concerning specific measures for the Azores and Madeira relating to certain agricultural products ⁽¹⁾, as last amended by Regulation (EC) No 1257/1999 ⁽²⁾, and in particular Article 10 thereof,

Whereas:

- (1) Commission Regulation (EEC) No 1696/92 ⁽³⁾, as last amended by Regulation (EEC) No 2596/93 ⁽⁴⁾, lays down in particular the detailed rules for implementation of the specific arrangements for the supply of certain agricultural products to the Azores and Madeira.
- (2) Commission Regulation (EEC) No 2219/92 of 30 July 1992 laying down detailed rules for the application of the specific supply arrangements for Madeira relating to milk products and establishing the forecast supply balance ⁽⁵⁾, as last amended by Regulation (EC) No 1253/2000 ⁽⁶⁾, establishes the forecast supply balance

for milk products for Madeira for the period 1 July 1999 to 30 June 2000. In order to continue to satisfy requirements for milk and milk products, the abovementioned quantities should be fixed for the period 1 July 2000 to 30 June 2001.

- (3) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Milk and Milk Products,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EEC) No 2219/92 is replaced by the Annex hereto.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

It shall apply from 1 July 2000.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 173, 27.6.1992, p. 1.

⁽²⁾ OJ L 160, 26.6.1999, p. 80.

⁽³⁾ OJ L 179, 1.7.1992, p. 6.

⁽⁴⁾ OJ L 238, 23.9.1993, p. 24.

⁽⁵⁾ OJ L 218, 1.8.1992, p. 75.

⁽⁶⁾ OJ L 142, 16.6.2000, p. 17.

ANNEX

ANNEX I

Forecast supply balance for Madeira relating to milk products for the period 1 July 2000 to 30 June 2001

(tonnes)		
CN code	Description	Quantity
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	12 000
ex 0402	Skimmed-milk powder	800
ex 0402	Whole-milk powder	700
0405	Butter and other fats and oils derived from milk, dairy spreads	1 200
0406	Cheese	1 550

COMMISSION REGULATION (EC) No 1342/2000
of 26 June 2000
amending Regulation (EC) No 1370/95 laying down detailed rules for implementing the system of
export licences in the pigmeat sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2759/75 of 29 October 1975 on the common organisation of the market in pigmeat ⁽¹⁾, as last amended by Regulation (EC) No 3290/94 ⁽²⁾, and in particular Articles 8(2) and 13(12) thereof,

Whereas:

- (1) Commission Regulation (EC) No 1370/95 ⁽³⁾, as last amended by Regulation (EC) No 2399/1999 ⁽⁴⁾, lays down detailed rules for implementing the system of export licences in the pigmeat sector.
- (2) Following the recent changes in export refunds in the pigmeat sector, it is appropriate to adapt the rates of the security listed in Annex I to Regulation (EC) No 1370/95.

- (3) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Pigmeat,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 1370/95 is replaced by the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

It shall apply to export licences applied for as from 3 July 2000.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 282, 1.11.1975, p. 1.

⁽²⁾ OJ L 349, 31.12.1994, p. 105.

⁽³⁾ OJ L 133, 17.6.1995, p. 9.

⁽⁴⁾ OJ L 290, 12.11.1999, p. 18.

ANNEX

ANNEX I

Product code of the agricultural product nomenclature for export refunds ⁽¹⁾	Category	Rate of the security (EUR/100 kg) Net weight
0203 11 10 9000 0203 21 10 9000	1	5
0203 12 11 9100 0203 12 19 9100 0203 19 11 9100 0203 19 13 9100 0203 19 55 9110 0203 22 11 9100 0203 22 19 9100 0203 29 11 9100 0203 29 13 9100 0203 29 55 9110	2	5
0203 19 15 9100 0203 19 55 9310 0203 29 15 9100	3	4
0210 11 31 9110 0210 11 31 9910	4	15
0210 12 19 9100	5	5
0210 19 81 9100	6	20
0210 19 81 9300	7	15
1601 00 91 9000	8	5
1601 00 99 9110	9	5
1602 41 10 9210	10	10
1602 42 10 9210	11	10
1602 49 19 9120	12	5

⁽¹⁾ Commission Regulation (EEC) No 3846/87 Section 6, (OJ L 366, 24.12.1987, p. 1).'

COMMISSION REGULATION (EC) No 1343/2000
of 26 June 2000
amending Regulation (EEC) No 2257/92 laying down detailed rules for implementing the specific
arrangements for supplying Madeira with certain vegetable oils

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1600/92 of 15 June 1992 concerning specific measures for the Azores and Madeira relating to certain agricultural products ⁽¹⁾, as last amended by Regulation (EC) No 1257/1999 ⁽²⁾, and in particular Article 10 thereof,

Whereas:

- (1) Pursuant to Article 2 of Regulation (EEC) No 1600/92, Commission Regulation (EEC) No 2257/92 ⁽³⁾, as last amended by Regulation (EC) No 1320/1999 ⁽⁴⁾, establishes the forecast supply balance for certain vegetable oils for Madeira for the 1999/2000 marketing year.
- (2) In order to avoid a break in the application of the specific supply arrangements, the balance for the whole of the 2000/2001 marketing year has been drawn up following the presentation of data on the requirements for Madeira by the Portuguese authorities. The Annex to Regulation (EEC) No 2257/92 should therefore be replaced.

(3) The supply balances provided for in the specific supply arrangements are drawn up for the period 1 July to 30 June. The definitive supply balance for the 2000/2001 marketing year should therefore apply from the start of that year, i.e. 1 July 2000.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Oils and Fats,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EEC) No 2257/92 is replaced by the Annex hereto.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

It shall apply from 1 July 2000.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 173, 27.6.1992, p. 1.

⁽²⁾ OJ L 160, 26.6.1999, p. 80.

⁽³⁾ OJ L 219, 4.8.1992, p. 44.

⁽⁴⁾ OJ L 157, 24.6.1999, p. 24.

ANNEX

‘ANNEX

Forecast supply balance for Madeira for certain vegetable oils for the period 1 July 2000 to 30 June 2001

(tonnes)		
CN code	Description	Quantity
1507 to 1516 (excluding 1509 and 1510)	Vegetable oil (excluding olive oil)	1 500'

COMMISSION REGULATION (EC) No 1344/2000**of 26 June 2000****fixing Community producer and import prices for carnations and roses with a view to the application of the arrangements governing imports of certain floricultural products originating in Cyprus, Israel, Jordan, Morocco and the West Bank and the Gaza Strip**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 4088/87 of 21 December 1987 fixing conditions for the application of preferential customs duties on imports of certain flowers originating in Cyprus, Israel, Jordan, Morocco and the West Bank and the Gaza Strip ⁽¹⁾, as last amended by Regulation (EC) No 1300/97 ⁽²⁾, and in particular Article 5 (2) (a) thereof,

Whereas:

Pursuant to Article 2 (2) and Article 3 of abovementioned Regulation (EEC) No 4088/87, Community import and producer prices are fixed each fortnight for uniflorous (bloom) carnations, multiflorous (spray) carnations, large-flowered roses and small-flowered roses and apply for two-weekly periods. Pursuant to Article 1b of Commission Regulation (EEC) No 700/88 of 17 March 1988 laying down detailed rules for the application of the arrangements for the import into the Community of certain floricultural products originating in Cyprus, Israel, Jordan, Morocco and the West Bank and the Gaza Strip ⁽³⁾, as last amended by Regulation (EC) No 2062/

97 ⁽⁴⁾, those prices are determined for fortnightly periods on the basis of weighted prices provided by the Member States. Those prices should be fixed immediately so the customs duties applicable can be determined. Whereas, to that end, provision should be made for this Regulation to enter into force immediately,

HAS ADOPTED THIS REGULATION:

Article 1

The Community producer and import prices for uniflorous (bloom) carnations, multiflorous (spray) carnations, large-flowered roses and small-flowered roses as referred to in Article 1b of Regulation (EEC) No 700/88 for a fortnightly period shall be as set out in the Annex.

Article 2

This Regulation shall enter into force on 27 June 2000.

It shall apply from 28 June to 11 July 2000.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 382, 31.12.1987, p. 22.

⁽²⁾ OJ L 177, 5.7.1997, p. 1.

⁽³⁾ OJ L 72, 18.3.1988, p. 16.

⁽⁴⁾ OJ L 289, 22.10.1997, p. 1.

ANNEX

to the Commission Regulation of 26 June 2000 fixing Community producer and import prices for carnations and roses with a view to the application of the arrangements governing imports of certain floricultural products originating in Cyprus, Israel, Jordan, Morocco and the West Bank and the Gaza Strip

(EUR/100 pieces)

Period: from 28 June to 11 July 2000

Community producer price	Uniflorous (bloom) carnations	Multiflorous (spray) carnations	Large-flowered roses	Small-flowered roses
	15,31	13,97	19,04	10,12
Community import prices	Uniflorous (bloom) carnations	Multiflorous (spray) carnations	Large-flowered roses	Small-flowered roses
Israel	—	—	8,05	7,50
Morocco	14,00	15,62	—	—
Cyprus	—	—	—	—
Jordan	—	—	—	—
West Bank and Gaza Strip	—	—	—	—

COMMISSION REGULATION (EC) No 1345/2000
of 26 June 2000
specifying the extent to which applications lodged in June 2000 for import rights in respect of
young male bovine animals for fattening may be accepted

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 885/2000 of 28 April 2000 opening and providing for the administration of an import tariff quota for young male bovine animals for fattening (1 July 2000 to 30 June 2001) ⁽¹⁾, and in particular Article 4(3) thereof,

Whereas:

Article 1(1) of Regulation (EC) No 885/2000 lays down the number of young male bovine animals which may be imported on special terms during the period from 1 July 2000 to 30 June 2001. The quantities applied for exceed the quantities available under Article 2(1)(c) of that Regulation. Therefore, the

quantities applied for should be reduced on a proportional basis in accordance with Article 4(3) of Regulation (EC) No 885/2000,

HAS ADOPTED THIS REGULATION:

Article 1

All applications for import rights made in Member States other than Italy and Greece pursuant to Article 2(3) of Regulation (EC) No 885/2000 are hereby met to the extent of 0,2212 % of the quantity requested.

Article 2

This Regulation shall enter into force on 27 June 2000.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 104, 29.4.2000, p. 39.

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 19 June 2000

appointing a United Kingdom member of the Committee of the Regions

(2000/403/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 263 thereof,

Having regard to the Council Decision of 26 January 1998 ⁽¹⁾ appointing the members and alternate members of the Committee of the Regions,

Whereas a seat for a member of the Committee of the Regions has become vacant following the resignation of Ms Linda Matthews, United Kingdom member, notified to the Council on 21 December 1999,

Having regard to the proposal from the United Kingdom Government,

HAS DECIDED AS FOLLOWS:

Sole Article

Mr John Griffiths is hereby appointed a member of the Committee of the Regions in place of Ms Linda Matthews for the remainder of her term of office, which runs until 25 January 2002.

Done at Luxembourg, 19 June 2000.

For the Council

The President

L. CAPOULAS SANTOS

⁽¹⁾ OJ L 28, 4.2.1998, p. 19.

DECISION No 2/2000 OF THE EU-BULGARIA ASSOCIATION COUNCIL
of 23 May 2000
extending the double-checking system established by Decision No 3/97 of the Association Council
for the period 1 January to 31 December 2000

(2000/404/EC)

THE EU-BULGARIA ASSOCIATION COUNCIL

Whereas:

- (1) The Contact Group referred to in Article 11 of Protocol 2 of the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Bulgaria, of the other part ⁽¹⁾, which entered into force on 1 February 1995, met on 2 December 1999 and agreed to recommend to the Association Council established under Article 105 of the Agreement that the double-checking system, introduced in 1998 by Decision No 3/97 of the Association Council ⁽²⁾ and extended by Decision No 3/99 ⁽³⁾, should be extended for the period 1 January to 31 December 2000.
- (2) The Association Council, having been supplied with all relevant information, has agreed with this recommendation,

HAS DECIDED AS FOLLOWS:

Article 1

The double-checking system established by Decision No 3/97 of the Association Council shall continue to apply for the period 1 January to 31 December 2000. In the title, preamble and Article 1(1) and (3) of Decision No 3/97, references to the period 1 January to 31 December 1999 shall be replaced by references to 1 January to 31 December 2000.

Article 2

This Decision shall enter into force on the day on which it is adopted.

It shall apply with effect from 1 January 2000.

Done at Brussels, 23 May 2000.

For the Association Council
The President
N. MIHAILOVA

⁽¹⁾ OJ L 358, 31.12.1994, p. 3.

⁽²⁾ OJ L 13, 19.1.1998, p. 85.

⁽³⁾ OJ L 123, 13.5.1999, p. 56.

COMMISSION

COMMISSION DECISION

of 7 June 2000

amending Decision 95/196/EC on the long-term national aid scheme for agriculture in the northern regions of Finland

(notified under document number C(2000) 1539)

(Only the Finnish and Swedish texts are authentic)

(2000/405/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to the Act of Accession of Austria, Finland and Sweden, and in particular Article 142 thereof,

Whereas:

- (1) Finland, acting in accordance with Article 143 of the Act of Accession, notified the Commission on 26 October 1994 of the aid scheme proposed under Article 142.
- (2) The aid scheme was approved by Commission Decision 95/196/EC ⁽¹⁾, as amended by Decision 97/279/EC ⁽²⁾.
- (3) Finland requested the Commission on 15 May 1998, 28 July 1999, 11 January 2000 and 31 January 2000 to amend certain aspects of Decision 95/196/EC and subsequently presented additional information in support of its requests.
- (4) In the abovementioned letters Finland asked that it be allowed to base the calculation of overshoots in the meat sector on the sector as a whole when considering the production amounts of different meats before defining possible proportional reductions in the aid amounts for those sectors that have overshoot their share. This is in conformity with the consumption and production trends of the different meats concerned and would not lead to any increase in total meat production.
- (5) Finland has requested the amendment of the provision introduced by Decision 97/279/EC regarding the separation of amounts in Annex III and IV for the poultry sector, in order to allow some flexibility in the number of livestock units and the aid payable inside the sector

without amending either the level of the unit aid or the total aid admissible for the sector. This is in conformity with the principles of the aid scheme.

- (6) Finland has requested that the livestock unit coefficient for nanny goats in Annex V be increased to allow the total amount of aid admissible to be paid per livestock unit instead of partially paying it on the basis of the amount of milk produced. The possibility of paying aid partially on the basis of the amount of milk produced should be ended, by amending Annex III to refer to cow's milk only. This is in conformity with Decision 95/196/EC, as the total amount of aid for the sector remains unchanged.
- (7) Since in accordance with Article 4(5) of Council Regulation (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal ⁽³⁾ Finland has decided not to apply this upper limit under the common organisation of the market, it appears appropriate to remove this limit in respect of national aids as well.
- (8) Finland has requested that the livestock density applied in the case of suckler cows and male bovine animals should apply to those animals only. Since Commission Decision 2000/167/EC of 22 December 1999 approving a Finnish national aid programme implementing in particular Article 141 of the Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden ⁽⁴⁾ already provides for this possibility, the Commission considers this request to be justified in particular in order to avoid any discrimination between producers in different parts of Finland.

⁽¹⁾ OJ L 126, 9.6.1995, p. 35.

⁽²⁾ OJ L 112, 29.4.1997, p. 34.

⁽³⁾ OJ L 160, 26.6.1999, p. 21.

⁽⁴⁾ OJ L 54, 26.2.2000, p. 44.

- (9) Council Regulation (EEC) No 1765/92 ⁽¹⁾ has been replaced by Regulation (EC) No 1251/1999 of 17 May 1999 establishing a support system for producers of certain arable crops ⁽²⁾.
- (10) Council Regulation (EEC) No 3013/89 ⁽³⁾, has been replaced by Council Regulation (EC) No 2467/98 of 3 November 1998 on the common organisation of the market in sheepmeat and goatmeat ⁽⁴⁾.
- (11) Inclusion of the SLOM quantities allocated in 1997 and 1998 justify certain amendments to Annexes II, III and IV to Decision 95/196/EC.
- (12) Some technical corrections should be made to Annex III as regards the total aid admissible for horses and aid admissible for sheep and nanny goats, Annex IV as regards 'Other UAA' and 'Total UAA' and Annex VI as regards the grand total for potatoes for starch.
- (13) The national authorities should have the necessary time to prepare the annual information to be provided for the Commission.
- (14) Decision 95/196/EC should be amended accordingly.
- (15) In view of the nature and scope of the amendments, and at the request of Finland, this Decision should apply from 1 January 2000 with the exception of the amendments with regard to overshoots in the meat sector, which should apply from 1 January 1998, and with the exception of the amendments with regard to the entry for milk in Annex II and the entry for dairy cows in Annex IV, which should apply from 1 January 1999,

HAS ADOPTED THIS DECISION:

Article 1

Decision 95/196/EC is hereby amended as follows:

1. Article 3(2) is amended as follows:

(a) Point (a) is replaced by the following:

'(a) arable land: to the average number of hectares in the region which were sown in the period 1989 to 1991 to arable crops or, as the case may be, left fallow in accordance with a publicly funded compensatory scheme as referred to in Article 2(2) of Council Regulation (EC) No 1251/1999 (*);

(*) OJ L 160, 26.6.1999, p. 1.;

⁽¹⁾ OJ L 181, 1.7.1992, p. 12.

⁽²⁾ OJ L 160, 26.6.1999, p. 1.

⁽³⁾ OJ L 289, 7.10.1989, p. 1.

⁽⁴⁾ OJ L 312, 20.11.1998, p. 1.

(b) Point (d) is replaced by the following:

'(d) suckler cows: to the individual ceilings allocated to each producer pursuant to Article 7(1) of Council Regulation (EC) No 1254/1999 (*);

(*) OJ L 160, 26.6.1999, p. 21.;

(c) Point (e) is deleted;

(d) Point (f) is replaced by the following:

'(f) sheep and goats: to the individual limits allocated to producers pursuant to Article 10(2) of Council Regulation (EC) No 2467/98 (*).

(*) OJ L 312, 20.11.1998, p. 1.;

(e) The second paragraph is replaced by the following:

'Suckler cows and male bovine animals: The total number of animals qualifying for the aid shall be limited by the application of a stocking density on the holding of two livestock units (LU) per hectare of forage area.'

2. Article 4(1)(a) is amended as follows:

(a) Point (a) is replaced by the following:

'(a) as part of the information provided pursuant to Article 143(2) of the Act of Accession, forward to the Commission each year before 1 June information on the effects of the aid granted and in particular on the trend in production and in the means of production qualifying for the aid, the trend in the economy of the regions concerned and the effects on the protection of the environment and the preservation of the countryside referred to in the fourth indent of the third subparagraph of Article 142(3) of the Act of Accession;'

(b) The following sentences are added to point (c):

'As regards meat products, the aid granted shall be reduced only in the event of an overrun of the total quantity of production of those products as defined in Annex II, in which case the subsequent net reduction in aid shall be in proportion to the overrun of products for which the overrun has occurred. In this context "meat products" shall mean beef and veal, sheepmeat and goatmeat, pigmeat, poultrymeat and reindeer meat.'

3. Annexes II, III.6, IV, V and VI are replaced by the text in the Annex to this Decision.

Article 2

This Decision shall apply from 1 January 2000 with the exception of Article 1(2)(b) which shall apply from 1 January 1998, and of Article 1(3) in respect of the entry for milk in Annex II and the entry for dairy cows in Annex IV, which shall apply from 1 January 1999.

Article 3

This Decision is addressed to the Republic of Finland.

Done at Brussels, 7 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX

'ANNEX II

As referred to in Article 2(2)

Per product

Product	Production in northern subregions (in tonnes)						Overall support 1993 (in million FIM)
	C ₁	C ₂	C ₂ north	C ₃	C ₄	Total	
1. ANIMAL PRODUCTS							
Beef/veal	18 400	31 700	3 600	5 600	600	59 900 ⁽¹⁾	1 216
Sheepmeat and goatmeat	223	276	60	111	41	711	35
Pigmeat	42 900	24 700	1 300	2 000	6	70 906 ⁽²⁾	301
Eggs	16 950	8 000	1 000	1 000	2	26 952	109
Poultrymeat	8 335	1 075	10	20	1	9 441	44
Reindeer meat	—	—	—	1 073	2 370	3 443	41
Horses (LU) ⁽³⁾	2 400	2 800	340	390	70	6 000	32,2
Milk	534 234	922 953	104 024	165 651	24 000	1 750 863 ⁽⁴⁾	2 648 ⁽⁵⁾
Total 1							4 426,2
2. CROP PRODUCTS							
Sugar	17 570	2 270	0	0	0	19 840	24
Starch ⁽⁶⁾	24 160	9 400	0	0	0	33 560	40
Cereals and other arable crops:	900 400	717 800	52 500	32 500	0	1 703 200	1 858
— barley, oats, mixed cereals	(809 400)	(680 000)	(52 000)	(32 000)	(0)	(1 573 000)	(1 616)
— other cereals and arable crops	(91 400)	(37 800)	(500)	(500)		(130 200)	(242)
Horticulture:							
— under permanent shelter:							
— vegetables	41 000	10 000	400	400	200	52 000	187
— flowers	(*)	(*)	(*)	(*)	(*)	60 ⁽⁷⁾	71
— field-scale vegetables	39 000	20 000	1 600	2 000	60	62 660	44
— apples	50	50	0	0	0	100	0,3
— wild soft fruit and wild mush-rooms	(*)	(*)	(*)	(*)	(*)	40 000	2
Total 2							2 226,3
Grand total							6 652,5 ⁽⁸⁾

⁽¹⁾ Excluding cow's meat (26 300 t).⁽²⁾ Including sow's meat (3 100 t).⁽³⁾ Mares for breeding, foals (one to three years old) and Finnish horses.⁽⁴⁾ Including 23 009 t SLOM quantity allocated in Finland in 1995 and 1996 and 7 854 t allocated in 1997 and 1998. These quantities may be supplemented with those allocated in accordance with the Act of Accession from the reserve decided on for the Finnish SLOM.⁽⁵⁾ Including FIM 200 million to offset the aid for cow's meat.⁽⁶⁾ A production system applies to potato starch.⁽⁷⁾ Million items.⁽⁸⁾ Plus FIM 22,7 million for aid for Scolt Lapps, the natural economy and the reindeer industry.

(*) In subregions where the aid is payable.

III.6. As referred to in the first subparagraph of Article 3(1), as from the year 2000

Product	Unit aid permissible per full year. (FIM/ha, LU, kg or t)						Total aid permissible per subregion (FIM million)					
	Subregion						Subregion					
	C ₁ (1)	C ₂ (1)	C ₂ north	C ₃	C ₄	C ₅	C ₁	C ₂	C ₂ north	C ₃	C ₄	Total
1. ANIMAL PRODUCTS (FIM/LU)												
Bovine animals, of which												
— suckler cows	1 900	1 950	2 400	2 850	3 950		12,4	13,8	1,6	2,6	0,6	31,0
— male bovine animals > 6 months	2 450	2 500	2 950	4 700 (2)	6 300 (2)		88,2	155,8	21,4	54,4	6,7	326,5
				5 200 (2)	7 800 (2)							
— heifers for slaughter (FIM/head) (4)	1 680	1 720	2 000	2 240	2 720		29,2	51,6	6,8	12,2	2,2	102,0
Ewes/she-goats	2 450	2 500	2 950	4 900 (5)	6 600 (6)		4,2	4,6	1,4	4,1	2,1	16,4
				5 500 (5)	8 200 (6)							
Swine	2 450	2 500	2 950	2 950	3 400		156,1	94,0	6,2	9,3	0,1	265,7
Poultry	2 450	2 500	2 950	3 400	4 500		58,1	19,3	2,5	1,2	0,02	81,1 (13)
Horses (7)	2 500	2 500	2 500	2 500	2 500		6,0	7,0	0,9	1,0	0,18	15,1
Reindeer (FIM/head)	—	—	—	160	160		—	—	—	11,4	25,2	36,6
Cow's milk (FIM/kg) (8)	0,62	0,63	0,74	0,92-1,17	1,44-1,96		331,2	581,5	77,0	181,4	33,7	204,8
Aid for transport of milk and meat (9)			(*)	(*)	(*)				(*)	(*)	(*)	13,5
Total 1												2 092,7
2. CROP PRODUCTS (FIM/ha)												
Sugarbeet	2 000	200 + 2 000	200 + 2 000	—	—		6,5	1,1	0,0	—	—	7,6
Potatoes for starch production	1 000	200 + 1 000	200 + 1 000	—	—		4,5	2,5	0,0	—	—	7,0
Cereals and other arable crops												
— Barley, oats, mixed cereals	0	200 + 0	200 + 0	400 + 0	800 + 0		0,0	45,4	4,0	5,0	0,1	54,5
— other cereals and crops (10)	800	200 + 800	200 + 800	—	—		23,4	7,3	0,2	—	—	30,9
Horticulture												
— under permanent shelter (m ²)												107,0
— vegetables												39,8
— flowers and plants												
— > 7 months	80	80	80	80	80							
— 2 to 7 months	40	40	40	40	40							
— field scale vegetables (per ha)	2 350	200 + 2 350	200 + 2 350	400 + 2 350	800 + 2 350		3,0	1,7	0,1	0,2	0,01	5,1

Product	Unit aid permissible per full year, (FIM/ha, LU, kg or t)						Total aid permissible per subregion (FIM million)					
	Subregion						Subregion					
	C ₁ ⁽¹⁾	C ₂ ⁽¹⁾	C ₂ north	C ₃	C ₄		C ₁	C ₂	C ₂ north	C ₃	C ₄	Total
Apples	920	200 + 920	200 + 920	—	—		0,01	0,01	0,0			0,01
Aid for storage (FIM/m ³ /year) ⁽¹¹⁾ :												15,0
— with heat control	120	120	120	120	120							
— without heat control	80	80	80	80	80							
— wild soft fruit and wild mushrooms (FIM/kg/year) ⁽¹¹⁾	2,5	2,5	2,5	2,5	2,5		(*)	(*)	(*)	(*)	(*)	2,0
Payment per ha UAA (pasturage, set-aside, etc.)	0	200	200	400	800		0	81,1	12,2	48,6	15,7	157,6
Young farmers/ha	200	200	200	200	200		36,6	46,4	4,5	6,0	0,7	94,2
Total 2												520,7
Other aids ⁽¹²⁾				(*)	(*)					(*)	(*)	22,7
Grand total												2 636,1

⁽¹⁾ Rate of aid for islands = C₂ north.

⁽²⁾ Subareas P₁-P₂: FIM 4 700/LU (of which FIM 3 400 annual aid and FIM 1 300 once in the life of the animal); P₃-P₄: FIM 5 200/LU (of which FIM 3 400 annual aid and FIM 1 800 once in the life of the animal).

⁽³⁾ Subarea P₄: FIM 6 300/LU (of which FIM 4 500 annual aid and FIM 1 800 once in the life of the animal); P₅: FIM 7 800/LU (of which FIM 4 500 annual aid and FIM 3 300 once in the life of the animal).

⁽⁴⁾ Aid granted once in the life of the animal at time of slaughter.

⁽⁵⁾ Subareas P₁-P₂: FIM 4 900; P₃-P₄: FIM 5 500/LU.

⁽⁶⁾ Subareas P₄: FIM 6 600/LU; P₅: FIM 8 200/LU.

⁽⁷⁾ Mares for breeding, foals (one to three years old) and Finnish horses.

⁽⁸⁾ Unit aid for milk per subarea (FIM/kg): C₁: P₁ = 0,92, P₂ = 1,02, P₃ = 1,17, P₄ = 1,17 e C₂: P₄ = 1,44, P₅ = 1,96.

⁽⁹⁾ — Milk: provinces of Kainuu and Lappi and region of Koillismaa.

— Meat: province of Lappi.

⁽¹⁰⁾ The corresponding amounts represents the maximum aid.

⁽¹¹⁾ Aid granted for quantities in storage at the end of June limited to FIM 2/kg for wild cloudberries, FIM 0,6/kg for other wild soft fruit and FIM 2,5/kg for wild mushrooms.

⁽¹²⁾ Scolt Lapps, natural economy and reindeer industry.

⁽¹³⁾ For table fowl and other poultry not exceeding FIM 44 million.

^(*) In subregions where the aid is payable.

‘ANNEX IV

As referred to in the second indent of the second subparagraph of Article 3(1)

Quantities expressed in production factors

(LU or ha)

Product	Northern subregions					
	C ₁	C ₂	C ₂ north	C ₃	C ₄	Total
1. Animal products (LU)						
Total bovine animals, of which:	188 550	316 700	35 900	56 550	7 650	605 350
— suckler cows	6 550	7 100	650	900	150	15 350
— dairy cows ⁽¹⁾	98 156	169 748	19 096	30 694	4 556	322 250
— male bovine animals	36 000	62 300	7 250	11 100	1 050	117 700
— heifers for slaughter (head)	17 390	30 020	3 380	5 440	810	57 040
Sheep/goats	2 027	2 116	540	827	376	5 886
Swine	63 700	37 600	2 100	3 150	40	106 590
Poultry	23 700	7 700	850	355	5	32 610
Horses	2 400	2 800	340	390	70	6 000
Reindeer (head)	0	0	0	71 500	157 500	229 000
2. Crop products (ha)						
Sugarbeet	3 230	520	0	0	0	3 750
Potatoes for starch production	4 490	2 090	0	0	0	6 580
Cereals and other arable crops:	286 780	237 500	20 720	12 600	100	557 700
— barley, oats, mixed cereals	248 000	227 050	19 900	12 600	100	507 650
— other cereals and arable crops	38 780	10 450	820	0	0	50 050
Horticulture under permanent shelter:						
— vegetables	116	29	1,1	1,1	0,6	147,8
— flowers and plants	26,7	20	2,6	5,2	0,6	55,1
Field-scale vegetables	1 285	678	52	68	2	2 085
Apples	5	5	0	0	0	10
Other UAA	239 322	405 546	60 868	121 464	19 612	846 812
Total UAA	535 255	646 388	81 644	134 138	19 715	1 417 140

⁽¹⁾ This figure may be increased by a Commission Decision where an increase is decided in the quantities of milk allocated in accordance with the Act of Accession, from the reserve decided on for the Finnish SLOM quota.’

'ANNEX V

*As referred to in the third indent of Article 3(1)***Coefficients for conversion into LU**

	(LU)
Dairy cows	1
Suckler cows	1
Male bovine animals over two years old	1
Other bovine animals over two years old	1
Other bovine animals from six months to two years old	0,6
Ewes	0,15
Goats	0,48
Sows and boars	0,7
Other swine excluding piglets	0,23
Poultry:	
— layers	0,013
— broilers	0,0053
— turkeys and other poultry	0,013
— pullets and chicks	0,0027
— breeding hens	0,026
Horses over six months old:	
Mares for breeding, including ponies	1
Finnish horses	0,85
Other horses and ponies from one to three years old.	0,6

‘ANNEX VI

As referred to in the first indent of the third subparagraph of Article 3(1)

Community aid

1. Animal products

ECU (green) 1 = FIM 7,60

ECU (budget) 1 = FIM 6,30

Area	Product	Market support Regulations (EEC) No 805/68 and (EEC) No 3886/92 (green ecus)		Compensatory allowance Regulation (EEC) No 2328/91 (budget ecus)		Agri-environmental measures Regulation (EEC) No 2078/92 (green ecus) (1)		Grand total (budget ecus)
		ECU/unit	Total ECU million (2)	ECU/LU	Total ECU million	ECU/ha (3)	Total ECU million (4)	
C ₁	Suckler cows	175	1,146	180	1,179			
	Male bovine animals	120	7,018	180	6,480			
	Total		8,164		7,659	112	2,198	20,159
C ₂	Suckler cows	175	1,243	180	1,278			
	Male bovine animals	120	12,105	180	11,214			
	Total		13,348		12,492	112	3,933	33,339
C ₂ north	Suckler cows	175	0,114	180	0,117			
	Male bovine animals	120	1,404	180	1,305			
	Total		1,518		1,422	112	0,549	3,916
C ₃	Suckler cows	175	0,158	180	0,162			
	Male bovine animals	120	2,105	180	1,998			
	Total		2,263		2,160	112	0,983	6,076
C ₄	Suckler cows	175	0,026	180	0,027			
	Male bovine animals	120	0,175	180	0,189			
	Total		0,202		0,216	112	0,145	0,634
Total	Suckler cows		2,686		2,763			
	Male bovine animals		22,807		21,186			
	Total		25,493		23,949	112	7,808	64,112
C ₁ -C ₄	Dairy cows, other bovine animals			180	85,014	112	27,718	118,451
	Total bovine animals		25,493		108,963		35,526	182,573
C ₁ -C ₄	Ewes, she-goats	24,2	0,77	180	0,903	112	0,566	2,515
C ₁ -C ₄	Horses			180	2,363	66 (5)	0,407	2,854
C ₁ -C ₄	Total 1		26,263		112,229		36,499	187,942

2. Crop products

Area	Product	Market support Regulation (EEC) No 1765/92 (green ecus)			Compensatory allowance Regulation (EEC) No 2328/91 (budget ecus)		Agri-environmental measures Regulation (EEC) No 2078/92 (green ecus)		Grand total (budget ecus)
		t/ha	ECU/ha	Total ECU m ⁽⁶⁾	ECU/ha	Total ECU m	ECU/ha ⁽⁷⁾	Total ECU m ⁽⁸⁾	
C ₁	<i>Cereals and other arable crops</i>								
	— barley, oats, mixed cereals	2,8	126	31,248	180	44,640	53	11,830	96,607
	— wheat, rye, barley for malt and other arable crops	2,8	126	4,889	180 ⁽⁹⁾	5,004	53	1,851	13,135
	Total			36,137		49,644		13,680	109,740
C ₂	— barley, oats, mixed cereals	2,3	104	23,613	180	40,869	33	6,757	77,506
	— wheat, rye, barley for malt and other arable crops	2,3	104	1,087	180	1,350	33	0,310	3,035
	Total			24,700		42,219		7,067	80,541
C ₂ north	— barley, oats, mixed cereals	2,3	104	2,070	180	3,582	33	0,591	6,792
	— wheat, rye, barley for malt and other arable crops	2,3	104	0,085	180	0,108	33	0,024	0,239
	Total			2,155		3,690		0,615	7,032
C ₃	— barley, oats, mixed cereals	2,3	104	1,310	180	2,268	33	0,374	4,30
	— wheat, rye, barley for malt and other arable crops								
	Total			1,310		2,268		0,374	4,30
Total	— barley, oats, mixed cereals			58,241		91,359		19,552	185,205
	— wheat, rye, barley for malt and other arable crops			6,061		6,462		2,185	16,410
	Total			64,302		97,821		21,737	201,614
<i>Other crops</i>									
C ₁	Potatoes for starch		409	1,836	180	0,808	53	2,380	6,437
C ₂	Potatoes for starch		409	0,855	180	0,376	33	0,690	2,241
C ₁ -C ₄	Sugarbeet				180	0,675	112	0,420	1,182
C ₁ -C ₄	Field-scale vegetables				180	0,375	228	0,475	0,948
C ₁ -C ₄	Apples						580	0,005	0,006
C ₁ -C ₄	Soft fruit				180	0,655	580	1,901	2,948
	Total 2			66,993		100,710		27,653	215,376
GRAND TOTAL				93,256		212,939		64,152	403,318

⁽¹⁾ Aid for pasturage (cows, male bovine animals, other bovine animals, suckler cows).

⁽²⁾ With premium for extensification.

⁽³⁾ Costs not deducted.

⁽⁴⁾ 90 % eligible according to Finnish authorities.

⁽⁵⁾ Finnish horses.

⁽⁶⁾ Not including aid for set-aside.

⁽⁷⁾ Costs not deducted.

⁽⁸⁾ Taking account of the restrictions on farmers for allocation of aid.

⁽⁹⁾ Wheat is not eligible if the yield is higher than 2,5 t/ha.

COMMISSION DECISION
of 9 June 2000
approving the programme of new olive tree planting in Portugal

(notified under document number C(2000) 1576)

(Only the Portuguese text is authentic)

(2000/406/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1638/98 of 20 July 1998 amending Regulation No 136/66/EEC on the establishment of a common organisation of the market in oils and fats ⁽¹⁾, and in particular Article 4 thereof,

Having regard to Commission Regulation (EC) No 2366/98 of 30 October 1998 laying down detailed rules for the application of the system of production aid for olive oil for the 1998/99, 1999/2000 and 2000/01 marketing years ⁽²⁾, as amended by Regulation (EC) No 1273/1999 ⁽³⁾, and in particular Article 4(1) thereof,

Whereas:

- (1) Article 4 of Regulation (EC) No 1638/98 provides that no aid under the common organisation of the market in oils and fats in force from 1 November 2001 may be paid to olive growers in respect of additional olive trees and the relevant areas planted after 1 May 1998 and those not covered by a cultivation declaration at a date to be determined. However, pursuant to the same Article, additional olive trees planted in connection with the conversion of old olive plantations and new plantings on areas covered by programmes approved by the Commission may be taken into account within certain limits to be determined.
- (2) Article 4 of Regulation (EC) No 1638/98 provides for a programme to be approved by the Commission covering 30 000 hectares in Portugal.

- (3) The Portuguese national programme of new plantings forwarded on 13 April 2000 by the Portuguese authorities to the Commission for approval contains the information specified in Article 4(3) of Regulation (EC) No 2366/98. The programme covers the whole area provided for in Article 4 of Regulation (EC) No 1638/98.

- (4) The measures provided for in this Decision are in accordance with the opinion of the Management Committee for Oils and Fats,

HAS ADOPTED THIS DECISION:

Article 1

The Portuguese national programme for new planting of 30 000 hectares of olive groves provided for in Article 4 of Regulation (EC) No 1638/98 is hereby approved.

Article 2

This Decision is addressed to the Portuguese Republic.

Done at Brussels, 9 June 2000.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 210, 28.7.1998, p. 32.

⁽²⁾ OJ L 293, 31.10.1998, p. 50.

⁽³⁾ OJ L 151, 18.6.1999, p. 12.

COMMISSION DECISION
of 19 June 2000
relating to gender balance within the committees and expert groups established by it
(notified under document number C(2000) 1600)

(2000/407/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Whereas:

- (1) According to Article 2 of the Treaty, equality between men and women is one of the tasks to be promoted by the Community.
- (2) According to Article 3 of the Treaty, in all its activities the Community shall aim to eliminate inequalities, and to promote equality, between men and women.
- (3) Despite Council Recommendation 96/694/EC of 2 December 1996 on the balanced participation of women and men in the decision-making process ⁽¹⁾, women are still under-represented in decision-making bodies, including those established by the Commission ⁽²⁾.
- (4) The European Parliament's Resolution of 11 February 1994 on women in decision-making called on the European Union Member States to take specific action in the field and was followed by a Council Resolution of 27 March 1995 on the balanced participation of women and men in decision-making.
- (5) Equality between women and men is essential to human dignity and democracy, and constitutes a fundamental principle of Community law, of the constitutions and laws of the Members States, and of international and European conventions.
- (6) The Commission has adopted a policy of gender mainstreaming and the incorporation of equal opportunities for women and men in all Community activities and policies.
- (7) At the United Nations Fourth World Conference on Women (Beijing 1995) the European Community committed itself to promoting women in decision-making.
- (8) The Council of Europe, in its Recommendation 1413 of 1999 recommends that its Member States achieve equal

representation of women and men in public and private life.

- (9) At the EU Paris Conference of 17 April 1999 on women and men in power called on the Member States to promote the observance of equality between women and men as regards appointments to decision-making bodies.
- (10) It is appropriate to adopt specific measures to promote the balanced participation of women and men in the decision-making process with the aim of bringing about equality of opportunity between women and men.
- (11) The Commission has already committed itself to reach a percentage of 40 % of women in all committees and panels in the field of research ⁽³⁾. This aim shall be pursued in other fields, within the expert groups and committees established by the Commission.
- (12) This decision shall not apply to any committees falling within the scope of the Council Decision 1999/468/EC of 28 June 1999 on the procedures for the exercise of implementing powers conferred on the Commission ⁽⁴⁾,

DECIDES:

Article 1

This decision applies to expert groups and committees established by the Commission. It covers newly created expert groups and committees as well as existing ones.

Article 2

The Commission commits itself to creating a gender balance in expert groups and committees established by it. The aim in the medium term is to reach at least 40 % of members of one sex in each expert group and committee.

For expert groups and committees already in existence, the Commission will aim to redress the gender balance upon each replacement of a member and when the term of a member of an expert group or committee comes to an end.

⁽¹⁾ OJ L 319, 10.12.1996, p. 11.

⁽²⁾ COM(2000)120 final.

⁽³⁾ COM(1999)76 final.

⁽⁴⁾ OJ L 184, 17.7.1999, p. 23.

Article 3

Three years after the adoption of the present Decision the Commission shall review its implementation and publish a report, which shall include statistical analysis of the gender balance in expert groups and committees. Depending on the results of this review the Commission shall, at the time, take whatever action is appropriate.

Done at Brussels, 19 June 2000.

For the Commission

Anna DIAMANTOPOULOU

Member of the Commission

COMMISSION RECOMMENDATION

of 23 June 2000

concerning disclosure of information on financial instruments and other items complementing the disclosure required according to Council Directive 86/635/EEC on the annual accounts and consolidated accounts of banks and other financial institutions

*(notified under document number C(2000) 1372)**(2000/408/EC)*

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular Article 211 thereof,

Whereas:

- (1) On the wider international level, banks and other undertakings are increasingly called upon to provide enhanced disclosure of their activities in financial instruments and other similar instruments.
- (2) This international development towards enhanced disclosure was echoed in the European Parliament's Resolution A4-0207/95 of 22 September 1995 on financial derivative instruments ⁽¹⁾.
- (3) Due to banks' and other financial institutions' pivotal role in financial markets and in the overall monetary and economic system, enhanced disclosure of information on activities relating to financial instruments and other similar instruments appears to be particularly desirable for these institutions.
- (4) Due to the enormous increase in these institutions' activities relating to such instruments, regarding notably derivative instruments, since the time of the adoption of Council Directive 86/635/EEC ⁽²⁾, disclosure of additional information complementing the limited disclosure required under that Directive is considered necessary.
- (5) Disclosure of such information allows investors and market participants to take well-informed decisions, thus fostering market transparency and market discipline as a most valuable complement to prudential supervision.
- (6) To this effect, meaningful and comparable qualitative and quantitative information on institutions' activities relating to financial instruments and information on the objectives and methods of risk measurement and management systems is necessary.
- (7) Notwithstanding the obligation to disclose all material information, the potential usefulness of particular disclosures should be balanced against the need not to overburden financial statements with excessive disclosure and the likely cost of providing such information. The

obligation to disclose information does not impose an obligation to disclose confidential or proprietary information.

- (8) Given the ongoing international discussions on the methods for disclosing such information a formal amendment of Directive 86/635/EEC introducing mandatory disclosure requirements appears to be premature.
- (9) It is necessary for the smooth functioning of the internal market that the accounting information published by banks and other financial institutions remains sufficiently comparable. The Commission will therefore closely follow the effect of this recommendation on current practice in the Member States and will later, if necessary, propose further actions to ensure sufficient harmonisation in this field,

HEREBY RECOMMENDS:

1. For accounting periods commencing within 12 months from the date of this Recommendation and for all future accounting periods, information in accordance with the Annex should be disclosed by banks and financial institutions in the notes on the annual and consolidated accounts and/or in the annual report, as appropriate.
2. The Member States should take the appropriate measures to promote the application of this Recommendation, having due regard to the nature and size of particular institutions and the consequent usefulness to the market of the information provided in their accounts.
3. The Member States should notify the Commission of measures taken in compliance with this Recommendation.

Done at Brussels, 23 June 2000.

For the Commission

Frederik BOLKESTEIN

Member of the Commission⁽¹⁾ OJ C 269, 16.10.1995, p. 217.⁽²⁾ OJ L 372, 31.12.1986, p. 1.

ANNEX

1. Scope and definitions

- 1.1. Information on financial instruments, commodities and commodity-related derivative instruments (hereinafter: 'instruments') according to this recommendation should be disclosed by banks and financial institutions (hereinafter: 'institutions') which are subject of Council Directive 86/635/EEC in the notes on the annual and consolidated accounts and/or in the annual report, as appropriate.

The Appendices to this Annex set out illustrative examples of how this information might be disclosed to meet the objectives of this recommendation. These illustrative examples are not exhaustive. Other forms of disclosure, such as those based on in-house models, may also be used provided information on the basis of the models, including the reliability of information that stems from those models and whether they are recognised by the competent authorities for the purpose of calculating prudential capital requirements, is also disclosed.

- 1.2. A financial instrument is any contract that gives rise to both a financial asset of one party and a financial liability or equity instrument of another party. Financial instruments include both
- primary financial instruments such as receivables, payables and equity securities and
 - derivative financial instruments such as options, futures, forwards, interest rate swaps and currency swaps, the value of which is derived from the price of an underlying financial instrument or a rate or an index or the price of an underlying other item.
- 1.3. A financial asset is any asset that is:
- (a) cash;
 - (b) a contractual right to receive cash or another financial asset from another party;
 - (c) a contractual right to exchange instruments with another party under conditions that are potentially favourable;
or
 - (d) an equity instrument of another party.
- 1.4. A financial liability is any liability that is a contractual obligation:
- (a) to deliver cash or another financial asset to another party; or
 - (b) to exchange instruments with another party under conditions that are potentially unfavourable.
- 1.5. An equity instrument is any contract that evidences a residual interest in the assets of a party after deducting all of its liabilities.
- 1.6. Trading is the buying and selling of instruments with a view:
- to take advantage from variations or short term changes in market rates, indices or prices,
 - to facilitate customer transactions,
 - to hedge related trading positions.
- Other activities are non-trading.
- 1.7. Fair value is the amount at which an asset could be exchanged or a liability settled in a current transaction entered into under normal terms and conditions between independent, informed and willing parties, other than in a forced or liquidation sale.
- 1.8. Information according to this recommendation need not concern:
- (a) interests in subsidiaries;
 - (b) interests in associates;
 - (c) interests in joint ventures;
 - (d) employers' plans and obligations for post-employment benefits of all types, including retirement benefits;
 - (e) employers' obligations under employee stock option and stock purchase plans;
 - (f) obligations arising under insurance contracts;
 - (g) operating leases; take or pay contracts;
 - (h) own equity, own warrants and options on own shares.

2. **Materiality principle**

The recommendation's provisions need not be applied to immaterial items. In deciding whether instruments (either individually or in aggregate) are material, both the amount and the nature of the instruments should be taken into account.

Notwithstanding the obligation to disclose all material information, the potential usefulness of particular disclosures should be balanced against the need not to overburden financial statements with excessive disclosure and the likely cost of providing such information.

The level of detail to be disclosed should reflect the relative significance of activities, results and/or risks within the institution's overall business.

3. **Qualitative disclosure**

- 3.1. Qualitative information necessary for understanding the annual and consolidated accounts should be included in the notes to the accounts; other qualitative information should be included in either the notes to the accounts or elsewhere in the annual report.
- 3.2. Information should be disclosed in the annual report on the institution's risk management objectives and strategies reflecting its use of instruments within the context of its overall business objectives.
- 3.3. Information should be disclosed in the annual report on the policies and practice of managing the risks associated with trading and non-trading activities addressing the specific nature of the institution's exposure to, and its management of, credit risk, market risk (i.e. foreign exchange risk, interest rate risk, other price risks), liquidity risk and other risks of significance.
- 3.4. Information should be disclosed in the notes to the annual and consolidated accounts on all significant accounting policies relating to instruments.

4. **Quantitative disclosure — principles and general information**

- 4.1. Quantitative information necessary for the understanding of annual and consolidated accounts should be disclosed in institutions' notes to the annual and consolidated accounts. Other quantitative information should be included elsewhere in the annual report. Furthermore, the fair values of instruments held for trading, both on and off the balance sheet, should be disclosed where they differ materially from the amounts at which they are included in the accounts.
- 4.2. Where disclosure of quantitative information draws on institutions' internal risk management systems and the methods used within those systems (e.g. sensitivity analysis, VAR models) it is not necessary for the disclosure to be such as to disseminate information relating to those systems and methods that could be seriously prejudicial to the institution.
- 4.3. Appropriate analysis should be provided of trading and non-trading instruments, including information on the level of activity in the institution with respect to those instruments. The analysis should reflect in particular significant terms and conditions that may affect the amount, timing and certainty of future cash flows.

5. **Quantitative disclosure — information on credit risk**

- 5.1. Information on credit risk should be disclosed on the basis of the amount that best represents the maximum credit risk exposure at the balance sheet date (net of any netting agreements that are legally enforceable by the institution) without taking account of any collateral. Information on the maximum credit risk exposure should be complemented by information on the potential credit risk exposure taking into account collateral and other netting agreements.

If the carrying amount of an instrument represents the maximum credit risk exposure, disclosure of additional information, for the purposes of this paragraph, is not necessary.

- 5.2. Information should be disclosed on significant concentrations of credit risk from on- and off-balance-sheet exposures by economic sector and geographic location, for example, by different industry sectors, individual countries or groups of countries.

6. **Quantitative disclosure — information on market risk**

- 6.1. Information on market risk should be disclosed on the basis of value-at-risk, sensitivity analysis or other market price risk measure.
 - 6.2. The different methods should be used alternatively or in combination in such a way as to provide a comprehensive picture of the institution's exposure to market risks inherent in its positions in trading and non-trading instruments. Where practicable, separate disclosures should be provided for each type of market risk.
-

Appendix 1

(This Appendix is purely illustrative and does not form part of the recommendation)

Information in relation to qualitative disclosure

- (a) The basic features of management of risks including in particular the assessment and measurement of risk; if applicable, the internal limit system and the avoidance of undue concentrations of risk.
- (b) The activities in instruments used for trading purposes.
- (c) The activities in instruments used for non-trading purposes, reflecting in particular hedging policies.
- (d) The activities in high-risk instruments or complex instruments such as leveraged derivative instruments.
- (e) The use of collateral.
- (f) The use of netting agreements.

Appendix 2

(This Appendix is purely illustrative and does not form part of the recommendation)

Disclosure of information in relation to accounting principles adopted

- (a) Information on the method of applying these principles to:
 - trading and non-trading instruments and their eventual reclassification,
 - specific relationships between different instruments (e.g. synthetic instruments, hedging, termination of hedges, hedging by internal transactions, hedging of anticipated transactions),
 - specific types of instruments or related transactions (e.g. disclosure may be necessary in particular for securitisations; repurchase and reverse repurchase agreements; in-substance defeasance), and
 - primary instruments with embedded financial derivatives.
 - (b) The information disclosed might also include:
 - (i) the criteria applied for recognition and derecognition of instruments in the balance sheet;
 - (ii) the basis for valuation of the different types or classes of instruments at inception and subsequently;
 - (iii) the methods used for determining fair value of instruments (e.g. on the basis of quoted market prices, use of bid/ask/mid prices, discounted cash flow analysis, estimation techniques or some other appropriate method) including the significant assumptions made in applying these methods;
 - (iv) in cases where determination of fair value is based on quoted market prices the nature of the adjustments made to these prices, if any;
 - (v) the methods used for including in the profit and loss account gains and losses, interest and other items of income and expense associated with trading and non-trading instruments addressing in particular the recognition of income;
 - (vi) policies adopted in cases of hedging and termination of hedging relationships.
-

Appendix 3

(This Appendix is purely illustrative and does not form part of the recommendation)

Disclosure of complementary information to aid better understanding of quantitative information

Provision of complementary information on the terminology and the presentation forms used, on risk measurement methods, related assumptions and, as appropriate, other parameters can assist readers of financial statements better to understand the quantitative information supplied.

Where average values are disclosed the intervals used to arrive at those averages can also assist readers of financial statements better to understand the information supplied. If the year end figure is not representative of average values, average values can further assist understanding.

Appendix 4

(This Appendix is purely illustrative and does not form part of the recommendation)

Disclosure of quantitative information

1. Quantitative information may be disclosed in tabular form including in particular:

- A. As an indication, *inter alia*, of the level of activity, with respect to primary instruments on the carrying amount:
 - (i) broken down on the vertical axis into the different classes of instruments distinguishing between assets and liabilities, and
 - (ii) broken down on the horizontal axis into residual maturities, with additional indication of fair value of trading totals.
- B. As an indication, *inter alia*, of the level of activity with respect to derivative instruments, on the notional amount:
 - (i) broken down on the vertical axis into the different classes of derivative instruments (e.g. interest rate, foreign exchange and gold, equities, precious metals except gold, other commodities, other), further subdivided into:
 - OTC derivative instruments (with subcategories e.g. forwards, swaps, options purchased/written), and
 - exchange traded derivative instruments (with as sub-categories e.g. futures long/short, options purchased/written); and
 - (ii) broken down on the horizontal axis into residual maturities with additional indication of fair value of trading totals.
- C. Time bands that are relevant for the information disclosed may be used, for example:
 - (i) not more than three months;
 - (ii) more than three but not more than six months;
 - (iii) more than six months but not more than one year;
 - (iv) more than one year but not more than five years;
 - (v) more than five years.

Subject to materiality, the time bands specified may be further broken down (e.g. \leq one month; $> \text{one} \leq$ three months) or merged to larger time bands (e.g. \leq one year; $> \text{one and} \leq$ five years; $> \text{five years}$) as appropriate.

- D. As an indication, *inter alia*, of the level of activity in terms of fair value as opposed to the carrying amount, information may be disclosed in tabular form distinguishing between assets and liabilities
 - on carrying amounts and fair values of classes of trading instruments, and
 - for trading instruments, on average-of-period fair values, and:

if the determination of fair value is not possible, practicable or reliable, additional information on the principal characteristics of the instrument that may affect its fair value.

2. The above information could also be disclosed in tabular form combining the tabular formats set out above.

Appendix 5

(This Appendix is purely illustrative and does not form part of the recommendation)

Credit risk disclosure

With respect to the credit risk exposure from OTC derivative instruments, information may be disclosed in tabular form:

- broken down on the vertical axis into different degrees of credit worthiness of counterparties assessed on the basis of internal or external ratings; and
- broken down on the horizontal axis into
 - gross replacement costs,
 - net replacement costs if enforceable netting agreements exist,
 - potential future credit exposure.

Undertakings that calculate the credit risk of OTC derivative instruments on the basis of the original risk method may disclose only the information that is obtained by applying the said method.

Information on the potential future credit exposures may be complemented by a discussion of the related estimation techniques.

Appendix 6

(This Appendix is purely illustrative and does not form part of the recommendation)

Market risk disclosure

Information on market risk arising on instruments may be given on any of the following basis.

- A. Value at risk information.
- B. The potential effect on future earnings of selected hypothetical changes in market prices and rates. The hypothetical changes used should be reasonably possible during the 12 months following the date on which the annual or consolidated accounts are approved. One of these hypothetical changes might usefully include an adverse change of at least 10 % in the year-end market prices or rates (unless such a change may be demonstrated not to be reasonably possible).
- C. A market price measure, other than those covered by A and B provided that:
 - (i) the institution's management uses the model from which the measure has been derived for the purpose of managing the market price risk arising from the use of trading instruments; and
 - (ii) the model has been recognised for the purpose of providing capital adequacy returns to the prudential regulator.
- D. An analysis of the aggregate fair values by major categories of financial assets and financial liabilities arising from trading instruments and, within those categories, by time bands according to the earlier of the period to the next interest rate repricing or the maturity date.

Time bands that are relevant for the information disclosed may be used, for example:

- (i) not more than three months;
- (ii) more than three but not more than six months;
- (iii) more than six months but not more than one year;
- (iv) more than one year but not more than five years;
- (v) more than five years.

If the value at risk, sensitivity analysis or other market price risk measure figures disclosed are not typical of the figures during the financial year, then additional figures provided to put the figures at the balance sheet date in context can assist readers of financial statements to better understand the information supplied. These additional figures might be either the average values or the highest and lowest.
